

EXHIBIT D

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

35 N. FOURTH STREET, LTD.,)	
)	Case No. 2:22-cv-02684-MHW-KAJ
Plaintiff,)	
)	District Judge Michael H. Watson
v.)	
)	Magistrate Judge Kimberly A. Jolson
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
)	

**DECLARATION OF KATHERINE S. JORDAN
IN SUPPORT OF PLAINTIFF’S ATTORNEYS’ FEES**

I, Katherine S. Jordan, do hereby state as follows:

1. I am over the age of 18 and am competent to testify as to the matters in this declaration. I am the Director of Tax Controversy of GBX Group LLC, an ultimate partner of 35 N. Fourth Street Ltd.

2. I engaged the services of attorneys with the law firm of Steptoe LLP (“Steptoe”) as counsel for Plaintiff, 35 N. Fourth Street, Ltd. I specifically sought the advice and counsel of Steptoe attorneys given their distinct knowledge of the interpretation of IRS listing notices, IRS procedure and litigation of complex tax disputes, challenges under the Administrative Procedure Act, 5 U.S.C. § 551, et. seq. (“APA”) to IRS sub-regulatory guidance, and, in the case of Elinor Ramey, due to her first-hand knowledge of the purpose of Notice 2017-10 during her time as an Attorney Advisor with the Treasury Department.

3. For the matters at issue in this case, I believe Steptoe attorneys are specially qualified attorneys within the meaning of Treas. Reg. § 301.7430-4(b)(3)(iii)(C) because of their extensive experience representing clients before IRS Examinations and IRS Appeals, the IRS’s

processes for issuing sub-regulatory guidance and compliance with the APA, and, in the case of Ms. Ramey, due her to first first-hand knowledge of the rationale of Notice 2017-10. It would be difficult to find attorneys with the collective experience offered by the attorneys in Steptoe's tax practice on these matters.

4. Similarly qualified representatives are not available at the statutory rate of \$125 per hour, as adjusted for inflation.

5. I am unaware of any similarly qualified representatives that practice within a reasonable distance from Plaintiff's principal office. I have found that similarly qualified representatives charge an hourly rate in excess of \$1,000.

6. Plaintiff has paid all attorneys' fees billed by Steptoe and sought to be awarded in this motion. Plaintiff's invoices are addressed to and paid by GBX Group LLC as an ultimate partner of Plaintiff.

VERIFICATION

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 19, 2024.

/s/ Katherine S. Jordan
Katherine S. Jordan